

SUPPLEMENTAL INFORMATION

GENERAL FUND

The general fund is the main operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

FOND DU LAC COUNTY, WISCONSIN
Schedule of Revenues and Other Financing Sources
Budget and Actual
General Fund
Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes				
Property Taxes	\$ 13,194,885	\$ 12,959,252	\$ 12,983,988	\$ 24,736
Sales and Use Taxes	190,150	190,150	194,873	4,723
Interest/Penalty on Taxes	625,000	625,000	396,602	(228,398)
Total Taxes	14,010,035	13,774,402	13,575,463	(198,939)
Intergovernmental				
State Aid	218,525	218,525	224,389	5,864
State Shared Taxes	2,568,957	2,568,957	2,581,834	12,877
E 911 Wireless	150,000	150,000	358,139	208,139
Court System	533,000	533,000	585,844	52,844
County Clerk/Elections	-	48,435	-	(48,435)
County Treasurer	29,000	29,000	45,125	16,125
Disaster Asst - General Govt	-	-	80,660	80,660
Payment in lieu of taxes	-	-	51,500	51,500
Land Records	300	300	300	-
Sheriff/Jail	58,500	58,500	87,283	28,783
Emergency Management	136,790	140,406	126,426	(13,980)
Health Department	687,030	706,905	712,201	5,296
Senior Services	413,379	413,379	422,881	9,502
Family Support	995,346	957,963	978,033	20,070
Veterans Services	13,000	13,000	13,000	-
Parks	221,568	239,797	127,111	(112,686)
Land & Water Conservation	536,427	811,427	522,413	(289,014)
Environmental Services	30,000	30,000	73,422	43,422
Housing/Economic Development	618,000	618,000	193,500	(424,500)
Total Intergovernmental	7,209,822	7,537,594	7,184,061	(353,533)
Licenses and Permits				
County Clerk	36,075	36,075	29,537	(6,538)
Court System	500	500	400	(100)
Health Department	160,000	160,000	165,450	5,450
Sheriff	2,000	2,000	1,497	(503)
Zoning/Environmental Services	152,000	152,000	188,014	36,014
Total Licenses and Permits	350,575	350,575	384,898	34,323
Fines and Forfeits				
Court System	670,000	670,000	659,318	(10,682)
Environmental Services	7,669	7,669	4,892	(2,777)
Total Fines and Forfeits	677,669	677,669	664,210	(13,459)

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Revenues and Other Financing Sources (continued)
Budget and Actual
General Fund
Year Ended December 31, 2008

Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
Original	Final		

Revenues:

Public Charges for Services

County Board	-	-	339	339
Clerk of Courts	485,500	485,500	545,361	59,861
Probate	29,015	29,015	28,351	(664)
Family Court Commissioner	44,260	44,260	36,479	(7,781)
Morgue	87,200	87,200	77,640	(9,560)
District Attorney	10,625	10,625	17,012	6,387
Corporation Counsel	24,000	24,000	19,453	(4,547)
County Clerk	30	30	20	(10)
Elections	150	150	24	(126)
Human Resources	20	20	72	52
Information Systems	7,400	7,400	9,981	2,581
Finance Department	1,000	1,000	1,521	521
County Treasurer	7,000	7,000	7,425	425
Tax Listing	2,000	2,000	1,268	(732)
Central Services	3,200	3,200	1,939	(1,261)
Government Center	10	10	-	(10)
Jail Building	80,000	80,000	80,000	-
Register of Deeds	11,500	11,500	28,630	17,130
Land Records	455,000	455,000	392,729	(62,271)
Sheriff	123,000	123,000	187,710	64,710
Deputy Reserves	35,000	35,000	34,755	(245)
Dispatch	-	-	20	20
Jail	646,800	646,800	831,119	184,319
Health Department	681,400	681,400	720,353	38,953
Family Support	32,600	32,600	26,566	(6,034)
Senior Services	32,000	32,000	32,618	618
Parks	86,860	86,860	84,551	(2,309)
Fairgrounds	143,610	143,610	140,331	(3,279)
County Extension Office	29,020	29,020	57,343	28,323
Land & Water Conservation	11,380	11,380	10,700	(680)
Planning	15,550	15,550	7,570	(7,980)
Total Public Charges for Services	3,085,130	3,085,130	3,381,880	296,750

Intergovernmental Charges for Services

Clerk of Courts	6,000	6,000	12,013	6,013
State Special Charges	12,354	9,414	9,714	300
Morgue/Medical Examiner	483,000	483,000	539,819	56,819
Elections	26,000	26,000	30,757	4,757
County Treasurer	21,465	21,465	21,806	341
Tax Listing	1,500	1,500	1,205	(295)

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Revenues and Other Financing Sources (continued)
Budget and Actual
General Fund
Year Ended December 31, 2008

Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
Original	Final		

Revenues:

Intergovernmental Charges for Services

Central Services	70	70	-	(70)
Telecommunication	166,000	166,540	172,367	5,827
Government Center	355,985	359,681	332,549	(27,132)
Register of Deeds	1,000	1,000	1,837	837
Sheriff	6,000	6,000	34,151	28,151
Dispatch Center	1,488	1,488	1,488	-
Jail	1,811,000	1,811,000	1,861,718	50,718
Health Department	52,900	52,900	89,072	36,172
Senior Services	437,000	437,000	483,448	46,448
County Extension Office	15,741	15,741	16,339	598
Land & Water Conservation	17,500	17,500	17,500	-
Parks	-	-	6,500	6,500
Total Intergovernmental Charges for Services	3,415,003	3,416,299	3,632,283	215,984

Interdepartmental Charges for Services

Clerk of Courts	2,890	2,890	2,332	(558)
Family Court Commissioner	86,200	86,200	81,240	(4,960)
Corporation Counsel	55,130	55,130	64,643	9,513
County Executive	6,200	6,200	6,200	-
District Attorney	-	-	73,005	73,005
Information Systems	885,183	870,863	873,659	2,796
Misc. Revenue	21,056	21,056	21,056	-
Elm Street Property	-	5,000	5,100	100
Finance Department	9,200	9,200	9,206	6
Indirect Cost Allocation	605,766	605,766	621,233	15,467
Tax Listing	50	50	-	(50)
Central Services	54,000	54,000	58,738	4,738
RM Meeting Room	720	720	1,980	1,260
Portland St. Property	213,500	213,500	213,500	-
Sheriff	133,250	133,250	155,271	22,021
Health Department	675,670	675,670	698,749	23,079
Senior Services	175,000	175,000	195,498	20,498
County Extension Office	6,750	6,750	4,250	(2,500)
Planning	74,000	74,000	76,238	2,238
Total Interdepartmental Charges for Services	3,004,565	2,995,245	3,161,898	166,653

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Revenues and Other Financing Sources (continued)
Budget and Actual
General Fund
Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Miscellaneous				
Land, Buildings and Equipment				
Rentals	13,200	13,200	27,621	14,421
Sale of Property, Equipment and				
Materials	470,000	695,000	230,975	(464,025)
Interest Income	1,640,725	1,340,725	838,192	(502,533)
Insurance Recoveries	-	-	28,822	28,822
Prior Year Revenue	-	-	252,683	252,683
CDBG Loan Repayments	-	-	2,062,035	2,062,035
Donations	49,000	49,000	68,204	19,204
Unclassified	60,010	124,720	132,336	7,616
Total Miscellaneous	2,232,935	2,222,645	3,640,868	1,418,223
Total Revenues	33,985,734	34,059,559	35,625,561	1,566,002
Other Financing Sources:				
Long Term Debt Issued	800,000	2,300,000	2,200,000	(100,000)
Transfers In	160,000	160,000	2,561,058	2,401,058
Total Other Financing Sources	960,000	2,460,000	4,761,058	2,301,058
Total Revenues and Other Financing Sources	\$ 34,945,734	\$ 36,519,559	\$ 40,386,619	\$ 3,867,060

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
County Board				
Salaries, Wages and Benefits	\$ 64,780	\$ 64,780	69,785	\$ (5,005)
Other Operating Expenditures	56,805	56,805	43,486	13,319
Total Expenditures	121,585	121,585	113,271	8,314
Commissions and Committees				
Salaries, Wages and Benefits	6,275	6,275	6,238	37
Other Operating Expenditures	1,800	1,800	2,132	(332)
Total Expenditures	8,075	8,075	8,370	(295)
Clerk of Courts				
Salaries, Wages and Benefits	1,494,925	1,542,250	1,518,727	23,523
Capital Outlay	-	190,843	192,599	(1,756)
Other Operating Expenditures	689,950	692,151	783,488	(91,337)
Total Expenditures	2,184,875	2,425,244	2,494,814	(69,570)
Probate Office				
Salaries, Wages and Benefits	134,965	129,130	129,483	(353)
Other Operating Expenditures	109,425	109,975	116,378	(6,403)
Total Expenditures	244,390	239,105	245,861	(6,756)
Family Court Commissioner				
Salaries, Wages and Benefits	297,285	303,040	302,265	775
Capital Outlay	4,000	4,000	3,374	626
Other Operating Expenditures	17,020	17,020	14,697	2,323
Total Expenditures	318,305	324,060	320,336	3,724
Medical Examiner/Morgue				
Salaries, Wages and Benefits	735,210	762,420	761,577	843
Capital Outlay	5,600	5,600	1,096	4,504
Other Operating Expenditures	144,366	143,611	121,991	21,620
Total Expenditures	885,176	911,631	884,664	26,967
District Attorney				
Salaries, Wages and Benefits	256,430	256,630	257,976	(1,346)
Capital Outlay	-	2,546	2,186	360
Other Operating Expenditures	76,800	80,380	157,630	(77,250)
Total Expenditures	333,230	339,556	417,792	(78,236)

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
Victim/Witness Program				
Salaries, Wages and Benefits	104,075	106,730	106,314	416
Other Operating Expenditures	8,365	8,365	10,072	(1,707)
Total Expenditures	112,440	115,095	116,386	(1,291)
Corporation Counsel				
Salaries, Wages and Benefits	321,305	328,835	326,862	1,973
Other Operating Expenditures	70,630	71,180	64,818	6,362
Total Expenditures	391,935	400,015	391,680	8,335
County Executive				
Salaries, Wages and Benefits	177,900	179,145	182,077	(2,932)
Other Operating Expenditures	8,285	8,725	8,818	(93)
Total Expenditures	186,185	187,870	190,895	(3,025)
County Clerk				
Salaries, Wages and Benefits	191,696	194,361	205,188	(10,827)
Capital Outlay	900	900	914	(14)
Other Operating Expenditures	14,617	14,987	11,851	3,136
Total Expenditures	207,213	210,248	217,953	(7,705)
Elections				
Salaries, Wages and Benefits	27,865	28,510	20,225	8,285
Capital Outlay	-	50,595	-	50,595
Other Operating Expenditures	51,440	51,440	66,223	(14,783)
Total Expenditures	79,305	130,545	86,448	44,097
Animal Licenses -other	6,000	6,000	3,939	2,061
Human Resources				
Salaries, Wages and Benefits	237,365	240,135	236,008	4,127
Capital Outlay	-	-	-	-
Other Operating Expenditures	65,040	65,040	50,216	14,824
Total Expenditures	302,405	305,175	286,224	18,951
Information Systems				
Salaries, Wages and Benefits	662,658	730,303	731,951	(1,648)
Capital Outlay	53,060	139,360	116,780	22,580
Other Operating Expenditures	241,924	172,629	126,847	45,782
Total Expenditures	957,642	1,042,292	975,578	66,714

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
Finance Department				
Salaries, Wages and Benefits	512,545	523,910	520,418	3,492
Capital Outlay	20,000	20,000	-	20,000
Other Operating Expenditures	216,025	220,525	206,054	14,471
Total Expenditures	748,570	764,435	726,472	37,963
County Treasurer				
Salaries, Wages and Benefits	252,110	255,595	251,314	4,281
Capital Outlay	5,000	6,250	5,122	1,128
Other Operating Expenditures	88,035	104,110	89,266	14,844
Total Expenditures	345,145	365,955	345,702	20,253
Tax Listing				
Salaries, Wages and Benefits	189,865	194,550	190,667	3,883
Capital Outlay	4,000	4,000	3,309	691
Other Operating Expenditures	27,970	27,720	24,987	2,733
Total Expenditures	221,835	226,270	218,963	7,307
Purchasing				
Salaries, Wages and Benefits	107,825	112,905	112,563	342
Capital Outlay	2,000	2,000	1,000	1,000
Other Operating Expenditures	9,100	9,100	6,554	2,546
Total Expenditures	118,925	124,005	120,117	3,888
Risk Management - other	190,020	190,327	109,850	80,477
Telecommunications				
Salaries, Wages and Benefits	21,685	22,225	22,408	(183)
Capital Outlay	102,553	126,871	789	126,082
Other Operating Expenditures	144,433	144,433	130,599	13,834
Total Expenditures	268,671	293,529	153,796	139,733
Central Services				
Salaries, Wages and Benefits	33,610	34,015	27,602	6,413
Other Operating Expenditures	66,294	69,799	55,277	14,522
Total Expenditures	99,904	103,814	82,879	20,935

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
Buildings and Grounds				
Salaries, Wages and Benefits	309,625	311,490	300,458	11,032
Capital Outlay	75,000	85,100	10,803	74,297
Other Operating Expenditures	889,870	937,406	1,001,760	(64,354)
Total Expenditures	1,274,495	1,333,996	1,313,021	20,975
Administrative Car Pool-Other	9,020	12,020	10,730	1,290
Register of Deeds				
Salaries, Wages and Benefits	261,170	269,165	265,156	4,009
Capital Outlay	1,000	1,000	-	1,000
Other Operating Expenditures	52,177	52,177	47,514	4,663
Total Expenditures	314,347	322,342	312,670	9,672
Land Records				
Salaries, Wages and Benefits	51,960	53,350	59,469	(6,119)
Capital Outlay	15,000	30,000	21,107	8,893
Other Operating Expenditures	116,870	121,358	88,851	32,507
Total Expenditures	183,830	204,708	169,427	35,281
Section Corner-Other Operating Exp	26,000	27,510	25,533	1,977
Miscellaneous Nondepartment Revenues				
Other Operating Expenditures	-	15,210	15,210	-
Total Expenditures	-	15,210	15,210	-
Miscellaneous Nondepartment Expenditures				
Other Operating Expenditures	1,000	1,000	246	754
Future Budget Adjustments	(50,000)	(50,000)	-	(50,000)
Total Expenditures	(49,000)	(49,000)	246	(49,246)
Total General Government	10,090,523	10,701,617	10,358,827	342,790
Public Safety				
Sheriff				
Salaries, Wages and Benefits	5,056,200	5,057,725	5,031,485	26,240
Capital Outlay	375,085	375,085	356,497	18,588
Other Operating Expenditures	715,900	789,846	754,592	35,254
Total Expenditures	6,147,185	6,222,656	6,142,574	80,082

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Dispatch Center				
Salaries, Wages and Benefits	1,570,910	1,589,130	1,529,446	59,684
Capital Outlay	32,649	115,899	69,130	46,769
Other Operating Expenditures	387,830	394,205	299,241	94,964
Total Expenditures	1,991,389	2,099,234	1,897,817	201,417
Deputy Reserves				
Salaries, Wages and Benefits	37,000	37,000	34,421	2,579
Jail				
Salaries, Wages and Benefits	4,431,015	4,436,545	4,578,169	(141,624)
Capital Outlay	60,960	97,432	50,212	47,220
Other Operating Expenditures	1,287,929	1,356,329	1,381,545	(25,216)
Total Expenditures	5,779,904	5,890,306	6,009,926	(119,620)
Jail Building Maintenance-other	361,750	371,750	503,740	(131,990)
Emergency Government				
Salaries, Wages and Benefits	170,650	174,950	174,554	396
Capital Outlay	31,450	45,450	12,168	33,282
Other Operating Expenditures	157,681	181,297	112,156	69,141
Total Expenditures	359,781	401,697	298,878	102,819
County Ambulance-other	261,832	261,832	261,832	-
Total Public Safety	14,938,841	15,284,475	15,149,188	135,287
Health and Human Services				
Health Department				
Salaries, Wages and Benefits	1,506,115	1,552,808	1,527,374	25,434
Capital Outlay	3,200	4,700	2,211	2,489
Other Operating Expenditures	322,340	327,340	329,388	(2,048)
Total Expenditures	1,831,655	1,884,848	1,858,973	25,875
Inspection Program				
Salaries, Wages and Benefits	164,235	166,435	163,534	2,901
Capital Outlay	900	900	914	(14)
Other Operating Expenditures	35,615	43,159	41,537	1,622
Total Expenditures	200,750	210,494	205,985	4,509

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Home Health				
Salaries, Wages and Benefits	634,803	650,808	700,623	(49,815)
Other Operating Expenditures	104,190	104,190	129,060	(24,870)
Total Expenditures	738,993	754,998	829,683	(74,685)
Personal Care				
Salaries, Wages and Benefits	154,203	158,473	141,892	16,581
Other Operating Expenditures	19,905	19,905	19,875	30
Total Expenditures	174,108	178,378	161,767	16,611
Tobacco Control				
Salaries, Wages and Benefits	58,579	56,611	60,602	(3,991)
Capital Outlay	900	900	914	(14)
Other Operating Expenditures	7,654	5,804	5,110	694
Total Expenditures	67,133	63,315	66,626	(3,311)
Public Health Consortium-Quad County				
Salaries, Wages and Benefits	146,512	166,522	163,238	3,284
Capital Outlay	3,100	3,100	2,908	192
Other Operating Expenditures	58,994	37,950	28,578	9,372
Total Expenditures	208,606	207,572	194,724	12,848
WIC (Women, Infants, Children)				
Salaries, Wages and Benefits	273,514	279,914	278,784	1,130
Capital Outlay	1,550	3,085	2,361	724
Other Operating Expenditures	29,489	70,600	45,444	25,156
Total Expenditures	304,553	353,599	326,589	27,010
Family Support				
Salaries, Wages and Benefits	880,300	909,260	884,619	24,641
Other Operating Expenditures	327,713	327,713	304,648	23,065
Total Expenditures	1,208,013	1,236,973	1,189,267	47,706
Transportation/Senior Services				
Salaries, Wages and Benefits	587,853	596,738	546,960	49,778
Capital Outlay	75,500	75,500	30,462	45,038
Other Operating Expenditures	725,381	806,911	551,609	255,302
Total Expenditures	1,388,734	1,479,149	1,129,031	350,118

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Health and Human Services				
Veterans Services				
Salaries, Wages and Benefits	138,165	141,185	139,620	1,565
Other Operating Expenditures	47,960	54,856	48,554	6,302
Total Expenditures	186,125	196,041	188,174	7,867
Advocap	16,000	16,000	16,000	-
ASTOP	14,500	14,500	14,500	-
Big Brothers/Big Sisters	11,500	11,500	11,500	-
CASA	48,000	48,000	48,000	-
Solutions Center	29,000	29,000	29,000	-
Volunteer Center	3,000	3,000	3,000	-
Total Health and Human Services	6,430,670	6,687,367	6,272,819	414,548
Culture, Recreation and Education				
Library-other	965,349	965,349	965,133	216
Parks				
Salaries, Wages and Benefits	206,292	212,522	203,996	8,526
Capital Outlay	604,933	586,528	267,595	318,933
Other Operating Expenditures	164,762	160,325	130,902	29,423
Total Expenditures	975,987	959,375	602,493	356,882
Fairgrounds				
Salaries, Wages and Benefits	188,732	192,992	191,694	1,298
Capital Outlay	191,750	204,270	124,930	79,340
Other Operating Expenditures	146,325	146,325	147,366	(1,041)
Total Expenditures	526,807	543,587	463,990	79,597
County Extension Office				
Salaries, Wages and Benefits	214,283	219,363	213,030	6,333
Capital Outlay	13,700	13,700	17,774	(4,074)
Other Operating Expenditures	306,381	421,798	348,421	73,377
Total Expenditures	534,364	654,861	579,225	75,636

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Culture, Recreation and Education				
UW Center-Fond du Lac Campus				
Capital Outlay	-	8,100	8,022	78
Other Operating Expenditures	65,250	65,250	48,424	16,826
Total Expenditures	65,250	73,350	56,446	16,904
Recreation Trails-other	211,125	236,149	136,115	100,034
Total Culture, Recreation and Education	3,278,882	3,432,671	2,803,402	629,269
Conservation and Development				
Land Conservation				
Salaries, Wages and Benefits	568,260	580,340	540,165	40,175
Capital Outlay	4,000	4,000	3,924	76
Other Operating Expenditures	393,293	669,526	417,328	252,198
Total Expenditures	965,553	1,253,866	961,417	292,449
Planning				
Salaries, Wages and Benefits	345,320	352,710	339,001	13,709
Capital Outlay	2,300	5,300	5,170	130
Other Operating Expenditures	32,680	63,680	43,958	19,722
Total Expenditures	380,300	421,690	388,129	33,561
Natural Beauty Council-other	260	260	453	(193)
County Promotion-other	102,400	118,400	117,315	1,085
CDBG-Revolving Loan Fund	618,000	618,000	2,255,535	(1,637,535)
Environmental Services				
Salaries, Wages and Benefits	189,380	193,640	189,596	4,044
Capital Outlay	1,800	1,800	1,770	30
Other Operating Expenditures	70,208	70,208	99,837	(29,629)
Total Expenditures	261,388	265,648	291,203	(25,555)

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Conservation and Development				
Non-Metallic Mining				
Salaries, Wages and Benefits	33,030	33,920	33,790	130
Other Operating Expenditures	43,388	44,473	8,831	35,642
Total Expenditures	76,418	78,393	42,621	35,772
POWTS Maintenance Program				
Salaries, Wages and Benefits	53,092	54,402	56,909	(2,507)
Capital Outlay	900	900	885	15
Other Operating Expenditures	16,235	42,699	11,963	30,736
Total Expenditures	70,227	98,001	69,757	28,244
Total Conservation and Development	2,474,546	2,854,258	4,126,430	(1,272,172)
Capital Outlay				
Parkland Purchase	100,000	100,000	-	100,000
Building Improvements-Govt Center	40,000	45,000	3,198	41,802
Building Improvements-Parks	35,000	35,000	-	35,000
Building Improvements-Highway	30,000	39,000	17,542	21,458
Eqpmt/Bldg - Contingency	20,000	5,924	-	5,924
Major Projects - Contingency	45,000	84,739	-	84,739
Aeronautic Industrial Park	-	1,725,000	1,545,866	179,134
Total Capital Outlay	270,000	2,034,663	1,566,606	468,057
Contingency				
Salary/Fringe	432,411	78,179	-	78,179
Total Expenditures	37,915,873	41,073,230	40,277,272	795,958
Other Financing Uses:				
Transfers out	301,174	301,174	235,134	66,040
Total Expenditures and Other Financing Uses	\$ 38,217,047	\$ 41,374,404	\$ 40,512,406	\$ 861,998

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NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Fund

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Nutrition Program – This fund is used to account for the operations and maintenance of several nutrition sites and home-delivered meals program for the elderly.

Permanent Fund

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

Sheriff Canine Fund – This fund is used to account for funds endowed to the Sheriff's Department for the purpose of purchasing, training and caring for dogs used by the department.

FOND DU LAC COUNTY, WISCONSIN

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2008

	Nutrition Program	Sheriff Canine Fund	Total Nonmajor Governmental Funds
ASSETS			
Cash and investments	\$ 25,987	\$ 64,809	\$ 90,796
Receivables			
Accounts	3,095	-	3,095
Interest	-	2,086	2,086
Inventories and prepaid items	1,753	-	1,753
TOTAL ASSETS	<u>\$ 30,835</u>	<u>\$ 66,895</u>	<u>\$ 97,730</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 536	\$ -	\$ 536
Accrued payroll liabilities	11,859	-	11,859
Total Liabilities	<u>12,395</u>	<u>-</u>	<u>12,395</u>
Fund Balances			
Reserved			
Inventories and prepaid items	1,753	-	1,753
Sheriff canine fund	-	50,000	50,000
Unreserved			
Designated	16,687	16,895	33,582
Total Fund Balances	<u>18,440</u>	<u>66,895</u>	<u>85,335</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 30,835</u>	<u>\$ 66,895</u>	<u>\$ 97,730</u>

FOND DU LAC COUNTY, WISCONSIN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2008

	Nutrition Program	Sheriff Canine Fund	Total Nonmajor Governmental Funds
Revenues			
Intergovernmental	\$ 345,792	\$ -	\$ 345,792
Public charges for services	129,701	-	129,701
Intergovernmental charges for services	13,307	-	13,307
Miscellaneous	-	2,676	2,676
Total Revenues	<u>488,800</u>	<u>2,676</u>	<u>491,476</u>
Expenditures			
Current			
Health and human services	<u>528,081</u>	-	<u>528,081</u>
Net Change in Fund Balances	(39,281)	2,676	(36,605)
Fund Balances - Beginning of Year	<u>57,721</u>	<u>64,219</u>	<u>121,940</u>
Fund Balances - End of Year	<u>\$ 18,440</u>	<u>\$ 66,895</u>	<u>\$ 85,335</u>

NONMAJOR PROPRIETARY FUNDS

Enterprise Funds

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the cost (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Golf Course Fund – This fund is used to account for the operations and maintenance of the County's golf course.

Landfill Fund – This fund is used to account for the operations and maintenance of the County's closed sanitary landfill, which served as a solid waste disposal site, and the development costs of a new site.

FOND DU LAC COUNTY, WISCONSIN

Combining Statement of Net Assets

Nonmajor Proprietary Funds

December 31, 2008

	Golf Course	Landfill	Total Nonmajor Proprietary Funds
ASSETS			
Current Assets			
Cash and investments	\$ 4,080	\$ -	\$ 4,080
Taxes receivable	-	37,000	37,000
Accounts receivable	16	-	16
Inventories and prepaid items	1,780	40,000	41,780
Total Current Assets	<u>5,876</u>	<u>77,000</u>	<u>82,876</u>
Capital Assets			
Land and improvements	2,724,324	498,204	3,222,528
Buildings and improvements	284,567	-	284,567
Machinery and equipment	840,918	5,871	846,789
Less accumulated depreciation	(1,955,458)	(50,033)	(2,005,491)
Total Capital Assets - Net	<u>1,894,351</u>	<u>454,042</u>	<u>2,348,393</u>
TOTAL ASSETS	<u>1,900,227</u>	<u>531,042</u>	<u>2,431,269</u>
LIABILITIES			
Current Liabilities			
Accounts payable	3,503	2,218	5,721
Accrued payroll liabilities	17,998	-	17,998
Due to other funds	872,001	79,168	951,169
Due to other governments	186	3,701	3,887
Unearned revenues	1,743	39,550	41,293
Current maturities of long-term obligations	21,451	-	21,451
Total Current Liabilities	<u>916,882</u>	<u>124,637</u>	<u>1,041,519</u>
Long-term Obligations			
Noncurrent portion of long-term obligations	<u>17,897</u>	<u>-</u>	<u>17,897</u>
TOTAL LIABILITIES	<u>934,779</u>	<u>124,637</u>	<u>1,059,416</u>
NET ASSETS			
Invested in capital assets, net of related debt	1,861,557	454,042	2,315,599
Unrestricted (deficit)	<u>(896,109)</u>	<u>(47,637)</u>	<u>(943,746)</u>
TOTAL NET ASSETS	<u>\$ 965,448</u>	<u>\$ 406,405</u>	<u>\$ 1,371,853</u>

FOND DU LAC COUNTY, WISCONSIN
Combining Statement of Revenues, Expenses and Changes in Net Assets
Nonmajor Proprietary Funds
Year Ended December 31, 2008

	Golf Course	Landfill	Total Nonmajor Proprietary Funds
Operating Revenues			
Public charges for services	\$ 645,680	\$ 8,850	\$ 654,530
Interdepartmental charges for services	9,253	-	9,253
Miscellaneous	1,986	-	1,986
Total Operating Revenues	<u>656,919</u>	<u>8,850</u>	<u>665,769</u>
Operating Expenses			
Public works	-	35,147	35,147
Culture, recreation and education	638,197	-	638,197
Depreciation	98,957	16,332	115,289
Total Operating Expenses	<u>737,154</u>	<u>51,479</u>	<u>788,633</u>
Operating Income (Loss)	<u>(80,235)</u>	<u>(42,629)</u>	<u>(122,864)</u>
Nonoperating Revenues (Expenses)			
Property taxes	-	29,440	29,440
Intergovernmental	2,223	-	2,223
Investment income	86	-	86
Payment in lieu of taxes	(51,500)	-	(51,500)
Interest expense	(25,753)	-	(25,753)
Total nonoperating revenue (expenses)	<u>(74,944)</u>	<u>29,440</u>	<u>(45,504)</u>
Change in Net Assets	(155,179)	(13,189)	(168,368)
Net Assets - Beginning of Year	<u>1,120,627</u>	<u>419,594</u>	<u>1,540,221</u>
Net Assets - End of Year	<u>\$ 965,448</u>	<u>\$ 406,405</u>	<u>\$ 1,371,853</u>

FOND DU LAC COUNTY, WISCONSIN

Combining Statement of Cash Flows

Nonmajor Proprietary Funds

Year Ended December 31, 2008

	Golf Course	Landfill	Total Nonmajor Proprietary Funds
Cash Flows from Operating Activities			
Cash received from user charges	\$ 672,733	\$ 8,850	\$ 681,583
Cash payments to suppliers	(135,217)	(34,326)	(169,543)
Cash payments to employees	(270,681)	-	(270,681)
Net Cash Provided (Used) by Operating Activities	266,835	(25,476)	241,359
Cash Flows from Noncapital Financing Activities			
Property taxes	-	29,440	29,440
Cash Flows from Capital and Related Financing Activities			
Acquisition of capital assets	(16,833)	(3,964)	(20,797)
Principal payments on long-term debt	(175,280)	-	(175,280)
Payment in lieu of taxes	(51,500)	-	(51,500)
Interest payments on long-term debt	(25,753)	-	(25,753)
Net Cash Used by Capital and Related Financing Activities	(269,366)	(3,964)	(273,330)
Cash Flows from Investing Activities:			
Investment income	86	-	86
Net Increase (Decrease) in Cash and Cash Equivalents	(2,445)	-	(2,445)
Cash and Cash Equivalents - Beginning of Year	6,525	-	6,525
Cash and Cash Equivalents -End of Year	\$ 4,080	\$ -	\$ 4,080
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ (80,235)	\$ (42,629)	\$ (122,864)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	98,957	16,332	115,289
Changes in assets and liabilities			
Accounts receivable	65	2,550	2,615
Inventories and prepaid items	987	-	987
Accounts payable	982	(4,673)	(3,691)
Accrued payroll liabilities	(341)	-	(341)
Due to other funds	240,496	(757)	239,739
Due to other governments	(467)	3,701	3,234
Unearned revenues	1,096	-	1,096
Interest payable	(517)	-	(517)
Other liabilities	5,812	-	5,812
Net Cash Provided (Used) by Operating Activities	\$ 266,835	\$ (25,476)	\$ 241,359

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DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs, of the following issues:

Advance - Alliant Energy 2005-2006 – This cost center is used to accumulate monies for the payment of the \$1,091,000 Shared Savings Contract advance from Alliant Energy relating to the major building remodeling and construction at the Jail Facility and Sheriff Administration Building.

General Obligation Bonds 2001 – This cost center is used to accumulate monies for the payment of the \$3,450,000 bonds issued to complete the financing of major building remodeling and construction at the U.W. Center – Fond du Lac.

General Obligation Taxable Refunding Bonds 2002 – This cost center is used to accumulate monies for the payment of the \$6,070,000 bonds issued to refund the 2001 State Trust Fund Loan originally issued to payoff the County's unfunded pension liability.

General Obligation Corporate Purpose Bonds 2005 - This cost center is used to accumulate monies for the payment of the \$9,800,000 bonds issued to begin financing of major building remodeling and construction at the Jail Facility and Sheriff Administration Building.

General Obligation Promissory Notes 2006 – This cost center is used to accumulate monies for the payment of the \$3,415,000 notes issued to complete the financing of the major building remodeling and construction at the Jail Facility and Sheriff Administration Building, various project included in the County's five-year capital improvement plan, and improving parks, trails and the airport, and acquiring related equipment.

General Obligation Promissory Notes 2007 – This cost center is used to accumulate monies for the payment of the \$4,500,000 notes issued for the purpose of paying the costs of circuit court, medical examiner and health care center remodeling; upgrading the Sheriff/Dispatch Center radio/communication system; parks and fairgrounds facility improvements; highway projects; and various other projects included in the County's five-year capital improvement plan.

General Obligation Taxable Promissory Notes 2008 – This cost center is used to accumulate monies for the payment of the \$1,500,000 notes issued for the purpose of paying or reimbursing the cost of developing an aeronautic industrial park and expanding the corporate airport hangar area.

General Obligation Promissory Notes 2008 – This cost center is used to accumulate monies for the payment of the \$9,080,000 notes issued to refund the 1999 General Obligation Building Bonds and for the purpose of paying the cost of various projects included in the County's 2005 and 2007 five-year capital improvement plans.

FOND DU LAC COUNTY, WISCONSIN

Balance Sheet
Debt Service Fund
December 31, 2008

	Advance Alliant Energy 2005 - 2006	General Obligation Bonds 2001	General Obligation Taxable Refunding Bonds 2002	General Obligation Corporate Purpose Bonds 2005	General Obligation Promissory Notes 2006	General Obligation Promissory Notes 2007	General Obligation Taxable Promissory Notes 2008	General Obligation Promissory Notes 2008	Total Debt Service Fund
ASSETS									
Cash and investments	\$ 10,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,487	\$ 12,247
Receivables									
Taxes	223,624	341,175	607,873	521,913	497,700	760,600	103,333	1,686,897	4,743,115
TOTAL ASSETS	\$ 234,384	\$ 341,175	\$ 607,873	\$ 521,913	\$ 497,700	\$ 760,600	\$ 103,333	\$ 1,688,384	\$ 4,755,362
LIABILITIES AND FUND BALANCES									
Liabilities									
Deferred revenues	\$ 223,624	\$ 341,175	\$ 607,873	\$ 521,913	\$ 497,700	\$ 760,600	\$ 103,333	\$ 1,686,897	\$ 4,743,115
Fund Balances									
Reserved-Retirement of long-term debt	10,760	-	-	-	-	-	-	1,487	12,247
TOTAL LIABILITIES AND FUND BALANCES	\$ 234,384	\$ 341,175	\$ 607,873	\$ 521,913	\$ 497,700	\$ 760,600	\$ 103,333	\$ 1,688,384	\$ 4,755,362

FOND DU LAC COUNTY, WISCONSIN
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Debt Service Fund
Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 4,276,235	\$ 4,276,235	\$ 4,276,235	\$ -
Expenditures				
Debt Service				
Principal	3,157,810	3,168,569	9,752,809	(6,584,240)
Interest and fiscal charges	1,308,303	1,308,303	1,289,754	18,549
Total Expenditures	4,466,113	4,476,872	11,042,563	(6,565,691)
Excess (Deficit) of Revenues Over Expenditures	(189,878)	(200,637)	(6,766,328)	(6,565,691)
Other Financing Sources (Uses)				
Long term debt issued	-	-	6,660,000	6,660,000
Issuance premium on long term debt	-	-	165,112	165,112
Debt issuance costs	-	-	(85,715)	(85,715)
Transfers in	236,200	236,200	75,000	(161,200)
Transfers out	(54,039)	(54,039)	(54,298)	(259)
Total Other Financing Sources (Uses)	182,161	182,161	6,760,099	6,577,938
Net Change in Fund Balance	\$ (7,717)	\$ (18,476)	(6,229)	\$ 12,247
Fund Balance - Beginning of Year			18,476	
Fund Balance - End of Year			<u>\$ 12,247</u>	

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for services provided by one department to other departments on a cost-reimbursement basis.

Health Self Insurance Fund – This fund is used to account for the resources accumulated to provide health insurance to county employees and retirees on a self funded basis.

Central Maintenance Fund – This fund is used to account for operation and maintenance services provided to county departments on a cost-reimbursement basis.

FOND DU LAC COUNTY, WISCONSIN

Combining Statement of Net Assets

Internal Service Funds

December 31, 2008

	Health Self Insurance	Central Maintenance	Total Internal Service Funds
ASSETS			
Current Assets			
Cash and investments	\$ -	\$ 73,309	\$ 73,309
Taxes receivable	-	209,955	209,955
Inventories and prepaid items	-	16,623	16,623
Total Current Assets	-	299,887	299,887
Capital Assets			
Machinery and equipment	-	232,175	232,175
Less accumulated depreciation	-	(186,894)	(186,894)
Total Capital Assets - Net	-	45,281	45,281
TOTAL ASSETS	-	345,168	345,168
LIABILITIES			
Current Liabilities			
Accounts payable	-	1,902	1,902
Accrued payroll liabilities	-	44,160	44,160
Deferred revenues	-	209,955	209,955
Other liabilities	-	3,603	3,603
Total Current Liabilities	-	259,620	259,620
Long-term Obligations			
Noncurrent portion of long-term obligations	-	19,236	19,236
TOTAL LIABILITIES	-	278,856	278,856
NET ASSETS			
Invested in capital assets, net of related debt	-	45,281	45,281
Unrestricted	-	21,031	21,031
TOTAL NET ASSETS	\$ -	\$ 66,312	\$ 66,312

FOND DU LAC COUNTY, WISCONSIN
Combining Statement of Revenues, Expenses and Changes in Net Assets
Internal Service Funds
Year Ended December 31, 2008

	Health Self Insurance	Central Maintenance	Total Internal Service Funds
Operating Revenues			
Interdepartmental charges for services	\$ -	\$ 330,916	\$ 330,916
Operating Expenses			
General government	134	523,230	523,364
Depreciation	-	14,509	14,509
Total Operating Expenses	134	537,739	537,873
Operating Income (Loss)	(134)	(206,823)	(206,957)
Nonoperating Revenues			
Property taxes	-	265,998	265,998
Income (loss) before transfers	(134)	59,175	59,041
Other Financing Sources (Uses)			
Transfer in	134	-	134
Transfer out	-	(66,282)	(66,282)
Total Other Financing Sources (Uses)	134	(66,282)	(66,148)
Change in Net Assets	-	(7,107)	(7,107)
Net Assets - Beginning of Year	-	73,419	73,419
Net Assets - End of Year	\$ -	\$ 66,312	\$ 66,312

FOND DU LAC COUNTY, WISCONSIN

Combining Statement of Cash Flows

Internal Service Funds

Year Ended December 31, 2008

	Health Self Insurance	Central Maintenance	Total Internal Service Funds
Cash Flows from Operating Activities:			
Cash received from user charges	\$ -	\$ 330,916	\$ 330,916
Cash payments to suppliers	(134)	(172,152)	(172,286)
Cash payments to employees	-	(349,847)	(349,847)
Net Cash Provided (Used) by Operating Activities	(134)	(191,083)	(191,217)
Cash Flows from Noncapital Financing Activities:			
Property taxes	-	265,998	265,998
Transfers in	134	-	134
Transfers out	-	(66,282)	(66,282)
Net Cash Provided by Noncapital Financing Activities	134	199,716	199,850
Cash Flows from Capital and Related Financing Activities			
Acquisition of capital assets	-	(1,242)	(1,242)
Net Increase in Cash and Cash Equivalents	-	7,391	7,391
Cash and Cash Equivalents - Beginning of Year	-	65,918	65,918
Cash and Cash Equivalents -End of Year	\$ -	\$ 73,309	\$ 73,309
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Operating income (loss)	\$ (134)	\$ (206,823)	\$ (206,957)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	-	14,509	14,509
Changes in assets and liabilities			
Accounts receivable	743	-	743
Inventories and prepaid items	-	(3,682)	(3,682)
Accounts payable	-	1,774	1,774
Accrued payroll liabilities	-	(5,671)	(5,671)
Due to other funds	(743)	-	(743)
Other liabilities/long-term obligations	-	8,810	8,810
Net Cash Provided (Used) by Operating Activities	\$ (134)	\$ (191,083)	\$ (191,217)

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FIDUCIARY FUNDS

Agency Funds

Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments or other funds.

Patient Trust Fund – This fund is used to account for funds deposited by patients and disbursed on their behalf at the Health Care Center, Department of Social Services, Department of Community Programs and Rolling Meadows Nursing/Rehab Center.

District Attorney Fund – This fund is used to account for the receipt and disbursement of restitution payments from/to third parties.

Huber Law/Canteen Fund – This fund is used to account for funds deposited by inmates and disbursed on their behalf for huber law privileges and canteen activity at the County jail.

Clerk of Courts Fund – This fund is used to account for monies deposited by third parties for court ordered payments and disbursed on their behalf by the Clerk of Courts.

Tax Collection Fund – This fund is used to account for property tax funds collected on behalf of local municipalities and to account for funds due to the State of Wisconsin and other municipalities for the current year tax levy and delinquent special assessments.

FOND DU LAC COUNTY, WISCONSIN
Combining Balance Sheet
Agency Funds
December 31, 2008

	Patient Trust Fund	District Attorney Fund	Huber Law/ Canteen Fund	Clerk of Courts Fund	Tax Collection Fund	Total Agency Funds
ASSETS						
Cash and investments	\$ 145,222	\$ 14,763	\$ 71,741	\$ 952,106	\$ 6,051,146	\$ 7,234,978
Receivables						
Delinquent special assessments	-	-	-	-	152,021	152,021
Accounts	-	-	1,408	-	-	1,408
Due from other governments	-	-	-	-	1,037,921	1,037,921
TOTAL ASSETS	\$ 145,222	\$ 14,763	\$ 73,149	\$ 952,106	\$ 7,241,088	\$ 8,426,328
LIABILITIES						
Accounts payable	\$ 145,222	-	49,347	274,157	-	468,726
Due to other governments	-	-	324	3,505	7,241,088	7,244,917
Other liabilities	-	14,763	23,478	674,444	-	712,685
TOTAL LIABILITIES	\$ 145,222	\$ 14,763	\$ 73,149	\$ 952,106	\$ 7,241,088	\$ 8,426,328

FOND DU LAC COUNTY, WISCONSIN
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
December 31, 2008

Balance January 1 2008		Additions		Deductions		Balance December 31 2008
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PATIENT TRUST FUND

Assets

Cash and investments	\$	125,679	\$	1,130,680	\$	1,111,137	\$	145,222
Total Assets	\$	125,679	\$	1,130,680	\$	1,111,137	\$	145,222

Liabilities

Accounts payable	\$	125,679	\$	1,130,680	\$	1,111,137	\$	145,222
Total Liabilities	\$	125,679	\$	1,130,680	\$	1,111,137	\$	145,222

DISTRICT ATTORNEY FUND

Assets

Cash and investments	\$	11,803	\$	120,937	\$	117,977	\$	14,763
Total Assets	\$	11,803	\$	120,937	\$	117,977	\$	14,763

Liabilities

Other liabilities	\$	11,803	\$	120,937	\$	117,977	\$	14,763
Total Liabilities	\$	11,803	\$	120,937	\$	117,977	\$	14,763

HUBER LAW/CANTEEN FUND

Assets

Cash and investments	\$	66,016	\$	31,236	\$	25,511	\$	71,741
Receivables								
Accounts		541		1,408		541		1,408
Total Assets	\$	66,557	\$	32,644	\$	26,052	\$	73,149

Liabilities

Accounts payable	\$	48,631	\$	23,145	\$	22,429	\$	49,347
Due to other governments		261		3,154		3,091		324
Other liabilities		17,665		12,081		6,268		23,478
Total Liabilities	\$	66,557	\$	38,380	\$	31,788	\$	73,149

FOND DU LAC COUNTY, WISCONSIN
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
December 31, 2008

	Balance January 1 2008	Additions	Deductions	Balance December 31 2008
CLERK OF COURTS FUND				
Assets				
Cash and investments	\$ 1,096,562	\$ 174,504	\$ 318,960	\$ 952,106
Total Assets	\$ 1,096,562	\$ 174,504	\$ 318,960	\$ 952,106
Liabilities				
Accounts payable	\$ 241,073	\$ 274,157	\$ 241,073	\$ 274,157
Due to other governments	3,845	3,505	3,845	3,505
Other liabilities	851,644	419,421	596,621	674,444
Total Liabilities	\$ 1,096,562	\$ 697,083	\$ 841,539	\$ 952,106
TAX COLLECTION FUND				
Assets				
Cash and investments	\$ 2,575,694	\$ 43,079,414	\$ 39,603,962	\$ 6,051,146
Receivables				
Delinquent special assessments	151,393	91,615	90,987	152,021
Due from other governments	1,106,399	1,793,716	1,862,194	1,037,921
Total Assets	\$ 3,833,486	\$ 44,964,745	\$ 41,557,143	\$ 7,241,088
Liabilities				
Due to other governments	\$ 3,833,486	\$ 43,521,955	\$ 40,114,353	\$ 7,241,088
Total Liabilities	\$ 3,833,486	\$ 43,521,955	\$ 40,114,353	\$ 7,241,088
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash and investments	\$ 3,875,754	\$ 44,536,771	\$ 41,177,547	\$ 7,234,978
Receivables				
Delinquent special assessments	151,393	91,615	90,987	152,021
Accounts	541	1,408	541	1,408
Due from other governments	1,106,399	1,793,716	1,862,194	1,037,921
Total Assets	\$ 5,134,087	\$ 46,423,510	\$ 43,131,269	\$ 8,426,328
Liabilities				
Accounts payable	\$ 415,383	\$ 1,427,982	\$ 1,374,639	\$ 468,726
Due to other governments	3,837,592	43,528,614	40,121,289	7,244,917
Other liabilities	881,112	552,439	720,866	712,685
Total Liabilities	\$ 5,134,087	\$ 45,509,035	\$ 42,216,794	\$ 8,426,328

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**CAPITAL ASSETS USED IN THE OPERATION OF
GOVERNMENTAL FUNDS**

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS Comparative Schedules by Source

December 31, 2008

	<u>2008</u>	<u>2007</u>
Governmental funds capital assets:		
Land/land improvements	\$ 4,294,759	\$ 3,781,578
Buildings/building improvements	34,744,663	35,683,056
Machinery and equipment	4,348,729	3,321,569
Infrastructure	30,461,026	30,016,530
	<u>\$ 73,849,177</u>	<u>\$ 72,802,733</u>
Investments in general fixed assets by fund		
General Fund		
Land/land improvements	\$ 3,349,515	\$ 2,836,334
Buildings/building improvements	34,564,657	35,489,011
Machinery and equipment	3,964,904	2,984,765
Special Revenue Funds		
Land/land improvements	945,244	945,244
Buildings/building improvements	180,006	194,045
Machinery and equipment	383,825	336,804
Infrastructure	30,461,026	30,016,530
	<u>\$ 73,849,177</u>	<u>\$ 72,802,733</u>

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

Schedule By Function and Activity

December 31, 2008

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	General Fixed Assets Net
General Government:	\$ -	\$ -	\$ 405	\$ -	\$ 405	\$ -
County Board	-	-	268,589	-	277,639	332,403
Clerk of Courts	-	341,453	7,220	-	6,479	9,511
Probate	-	8,770	30,609	-	19,134	11,475
Family Court Commissioner	-	-	20,642	-	18,680	1,962
Medical Examiner	-	-	104,336	-	56,657	47,679
Morgue	-	-	61,531	-	50,174	13,862
District Attorney	-	2,505	1,889	-	1,488	401
Victim/Witness Program	-	-	22,283	-	20,790	1,493
Corp Counsel	-	-	10,650	-	12,070	7,151
County Executive	-	8,571	36,338	-	29,614	10,066
County Clerk	-	3,342	94,065	-	93,662	403
Elections	-	-	19,400	-	13,083	11,357
Human Resources	-	5,040	1,029,019	-	812,663	260,972
Information Systems	-	44,616	231,039	-	228,972	6,821
Finance Dept.	-	4,754	53,844	-	38,350	20,021
County Treasurer	-	4,527	33,748	-	26,419	8,181
Tax Listing	-	852	11,903	-	12,029	4,203
Purchasing	-	4,329	485,340	-	479,210	12,056
Central Services	-	5,926	33,042	-	12,447	20,595
Telecommunications	-	-	269,970	-	4,250,704	3,713,027
Govt. Center	514,643	7,179,118	6,747	-	1,133,189	197,431
Safety Bldg	-	1,323,873	-	-	-	-

(Continued)

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

Schedule By Function and Activity (continued)

December 31, 2008

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	General Fixed Assets Net
General Government (continued):						
RM Meeting Room	5,447	32,384	1,511	-	31,359	7,983
Administrative Car Pool	-	-	53,267	-	53,267	-
Western Avenue Annex	-	953,452	1,649	-	252,906	702,195
Elm St. Property	-	34,295	-	-	9,154	25,141
Adams School Property	-	73,210	-	-	14,721	58,489
Manis Property	-	5,253	-	-	1,915	3,338
Portland St. Property	-	501,860	-	-	107,704	394,156
Register of Deeds	-	15,306	156,654	-	143,801	28,159
Land Records	-	1,200	145,644	-	109,268	37,576
County Surveyor	-	-	14,142	-	13,680	462
Section Corner	-	-	4,693	-	4,693	-
Total General Government	520,090	10,554,636	3,210,169	-	8,336,326	5,948,569

Public Safety:						
Jail Bldg Maintenance	-	87,503	4,680	-	25,484	66,699
Sheriff	-	-	2,045,979	-	1,276,923	769,056
Sheriff Community Serv	-	-	6,911	-	6,911	-
Dispatch	-	10,897	5,147,313	-	3,063,954	2,094,256
Jail	-	20,811,949	610,639	-	4,050,124	17,372,464
EMPG Emerg Mgmt	-	93,663	328,319	-	383,660	38,322
EPCRA Emerg Plan	-	-	26,949	-	20,651	6,298

(Continued)

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
Schedule By Function and Activity (continued)

December 31, 2008

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	General Fixed Assets Net
Public Safety (continued):						
Hazmat	-	-	47,639	-	47,639	-
Jail Huber Canteen	-	-	5,611	-	2,105	3,506
Total Public Safety	-	21,004,012	8,224,040	-	8,877,451	20,350,601
Health & Human Services:						
Health Dept	-	-	126,778	-	100,357	26,421
Inspection Program	-	-	22,152	-	21,937	215
Home Health	-	-	14,172	-	14,110	62
Tobacco Control	-	-	616	-	616	-
Public Health	-	-	30,553	-	20,337	10,216
WIC	-	-	28,198	-	18,203	9,995
Family Crt Counseling	-	-	7,681	-	7,417	264
Family Support	-	2,177	230,075	-	192,657	39,595
Senior Services	-	3,905	391,930	-	234,631	161,204
Veterans Services	1,710	-	33,998	-	29,077	6,631
Aging Nutrition	-	-	95,412	-	79,170	16,242
Dept of Community Programs	-	97,081	633,388	-	514,194	216,275
Dept of Social Services	-	263,187	898,920	-	774,112	387,995
Care Mgmt Organization	-	-	61,005	-	53,260	7,745
Total Health & Human Services:	1,710	366,350	2,574,878	-	2,060,078	882,860

(Continued)

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

Schedule By Function and Activity (continued)

December 31, 2008

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	General Fixed Assets Net
Culture/Recreation/Education:						
Parks	3,097,304	828,769	406,979	-	1,724,800	2,608,252
Waupun Pool	-	-	7,696	-	7,696	-
Recreation Trails	8,319	-	-	-	2,669	5,650
Fairgrounds	1,669,523	3,509,245	390,048	-	3,449,899	2,118,917
County Extension	-	-	148,056	-	108,961	39,095
UW-FDL Center	371,103	16,865,611	19,659	-	7,407,603	9,848,770
Total Culture/Recr/Education	5,146,249	21,203,625	972,438	-	12,701,628	14,620,684
Conservation/Development:						
Land Conservation	-	-	166,959	-	149,508	17,451
Conservation Wardens	-	-	650	-	650	-
Planning	-	-	89,830	-	75,511	14,319
County Promotion	1,569,843	-	-	-	27,736	1,542,107
Environmental Services	-	-	44,894	-	42,173	2,721
POWTS Maintenance Program	-	-	18,109	-	9,926	8,183
Non-Metallic Mining	-	-	3,677	-	3,022	655
Total Conservation/Development	1,569,843	-	324,119	-	308,526	1,585,436
County Road/Bridge System						
Highway Infrastructure	945,244	-	-	57,342,791	27,827,008	30,461,027
Total General Fixed Assets	\$ 8,183,136	\$53,128,623	\$ 15,305,644	\$ 57,342,791	\$ 60,111,017	\$ 73,849,177
Allocated to Functions - Net						

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

Schedule of Changes By Function and Activity

For the year ended December 31, 2008

	General Fixed Assets 01/01/08	Additions	Deductions	General Fixed Assets 12/31/08
General Government:				
County Board	\$ 405	\$ -	\$ -	\$ 405
Clerk of Courts	367,872	242,170	-	610,042
Probate	15,441	549	-	15,990
Family Court Commissioner	27,435	3,174	-	30,609
Medical Examiner	20,642	-	-	20,642
Morgue	103,291	1,045	-	104,336
District Attorney	61,567	2,469	-	64,036
Victim/Witness Program	1,889	-	-	1,889
Corp Counsel	22,283	-	-	22,283
County Executive	17,361	1,860	-	19,221
County Clerk	39,430	914	664	39,680
Elections	110,430	-	16,365	94,065
Human Resources	24,440	-	-	24,440
Information Systems	962,402	111,233	-	1,073,635
Finance Dept.	238,087	-	2,294	235,793
County Treasurer	56,439	5,122	3,190	58,371
Tax Listing	34,600	-	-	34,600
Purchasing	16,329	896	993	16,232
Central Services	491,266	-	-	491,266
Telecommunications	33,262	-	220	33,042
Govt. Center	7,963,731	-	-	7,963,731
Safety Bldg	1,330,620	-	-	1,330,620
RM Meeting Room	39,342	-	-	39,342
Administrative Car Pool	53,267	-	-	53,267
Western Avenue Annex	955,101	-	-	955,101
Elm St. Property	34,295	-	-	34,295
Adams School Property	73,210	-	-	73,210
Manis Property	5,253	-	-	5,253
Portland St. Property	501,860	-	-	501,860
Register of Deeds	173,740	-	1,780	171,960
Land Records	128,699	18,590	445	146,844
County Surveyor	14,142	-	-	14,142
Section Corner	4,693	-	-	4,693
Total General Government	13,922,824	388,022	25,951	14,284,895

(Continued)

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
Schedule of Changes By Function and Activity (Continued)

For the year ended December 31, 2008

	General Fixed Assets 01/01/08	Additions	Deductions	General Fixed Assets 12/31/08
Public Safety:				
Jail Bldg Maintenance	92,183	-	-	\$ 92,183
Sheriff	2,528,864	328,808	811,693	2,045,979
Sheriff Community Serv	6,911	-	-	6,911
Dispatch	2,831,153	2,360,305	33,248	5,158,210
Jail	21,394,429	32,266	4,107	21,422,588
EMPG Emerg Mgmt	420,887	1,095	-	421,982
EPCRA Emerg Plan	24,491	2,458	-	26,949
Hazmat	47,639	-	-	47,639
Jail Huber Canteen	3,221	2,390	-	5,611
Total Public Safety	27,349,778	2,727,322	849,048	29,228,052
Health & Human Services:				
Health Dept	122,739	4,039	-	\$ 126,778
Inspection Program	22,152	-	-	22,152
Home Health	14,172	-	-	14,172
Tobacco Control	616	-	-	616
Public Health	27,645	2,908	-	30,553
WIC	25,637	2,561	-	28,198
Family Crt Counseling	9,278	-	1,597	7,681
Family Support	237,283	-	5,031	232,252
Senior Services	472,136	61,912	138,213	395,835
Veterans Services	37,414	-	1,706	35,708
Aging Nutrition	80,811	14,601	-	95,412
Dept of Community Programs	703,668	65,888	39,087	730,469
Dept of Social Services	1,199,725	168,254	205,872	1,162,107
Care Mgmt Organization	65,950	-	4,945	61,005
Total Health & Human Services:	3,019,226	320,163	396,451	2,942,938

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FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

Schedule of Changes By Function and Activity (Continued)

For the year ended December 31, 2008

	General Fixed Assets 01/01/08	Additions	Deductions	General Fixed Assets 12/31/08
Culture/Recreation/Education:				
Parks	4,124,735	230,317	22,000	\$ 4,333,052
Waupun Pool	7,696	-	-	7,696
Recreation Trails	8,319	-	-	8,319
Fairgrounds	5,467,843	100,973	-	5,568,816
County Extension	136,041	18,574	6,559	148,056
UW-FDL Center	17,248,351	8,022	-	17,256,373
Total Culture/Recr/Education	26,992,985	357,886	28,559	27,322,312
Conservation/Development:				
Land Conservation	166,023	3,924	2,988	166,959
Conservation Wardens	650	-	-	650
Planning	92,037	4,735	6,942	89,830
Co Promotion/Econ Development	-	1,569,843	-	1,569,843
Environmental Services	44,682	1,970	1,758	44,894
POWTS Maintenance Program	17,424	685	-	18,109
Non-Metallic Mining	4,177	-	500	3,677
Total Conservation/Development	324,993	1,581,157	12,188	1,893,962
Total General Fixed Assets allocated to Functions	71,609,806	5,374,550	1,312,197	75,672,159
County Road/Bridge System	57,299,042	1,044,334	55,341	58,288,035
Total General Fixed Assets	128,908,848	\$ 6,418,884	\$ 1,367,538	133,960,194
Accumulated Depreciation	(56,106,115)	\$ (5,314,076)	\$ (1,309,174)	(60,111,017)
Total General Fixed Assets - Net	\$ 72,802,733			\$ 73,849,177